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*Co-Counsel for Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**HEARING DATE AND TIME: October 24,
2023, at 10:00 a.m. (ET)**

**ORAL ARGUMENT WAIVED UNLESS
RESPONSES ARE TIMELY FILED**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**NOTICE OF DEBTORS' (I) SECOND OMNIBUS OBJECTION TO CERTAIN TAX
CLAIMS AND (II) MOTION TO DETERMINE TAX LIABILITY AND STAY
PROCEEDINGS**

YOU SHOULD LOCATE YOUR REFERENCE NUMBER OR CLAIM NUMBER AND YOUR CLAIM(S) ON THE SCHEDULE A ATTACHED TO THE PROPOSED ORDER. PLEASE TAKE NOTICE THAT YOUR CLAIM(S) MAY BE REDUCED, MODIFIED, OR OTHERWISE AFFECTED AS A RESULT OF THE OBJECTION. THEREFORE, PLEASE READ THIS NOTICE AND THE ACCOMPANYING OBJECTION VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY.

PLEASE TAKE NOTICE that a hearing on the *Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* (the "Omnibus Objection") will be on **October 24, 2023, at 10:00 a.m. (ET)**, or as soon thereafter as counsel may be heard, before the Honorable Vincent F. Papalia, United States Bankruptcy Judge, in Courtroom 3B of the United States Bankruptcy Court for the District of New Jersey, 50 Walnut Street, Newark, NJ 07102, to consider the Debtors' request for entry of an order granting the relief requested in the Omnibus Objection.

PLEASE TAKE FURTHER NOTICE that your rights may be affected. You should read these papers carefully and discuss them with your attorney. You should locate your name on Schedule A attached to the Proposed Order.

PLEASE TAKE FURTHER NOTICE that the Omnibus Objection and the Lammert Declaration (as defined in the Omnibus Objection) filed contemporaneously herewith set forth the relevant legal and factual bases upon which the relief requested should be granted. A proposed Order granting the relief requested in the Omnibus Objection also is submitted herewith.

PLEASE TAKE FURTHER NOTICE that responsive pleadings, if any, to the relief requested in the Omnibus Objection shall: (i) be in writing, (ii) state with particularity the basis of the response; and (iii) be filed with the Clerk of the United States Bankruptcy Court for the District of New Jersey (the "Bankruptcy Court") electronically by attorneys who regularly practice before

the Bankruptcy Court in accordance with the General Order Regarding Electronic Means for Filing, Signing, and Verification of Documents dated March 27, 2002 (the “General Order”) and the Commentary Supplementing Administrative Procedures dated as of March 2004 (the “Supplemental Commentary”) (the General Order, the Supplemental Commentary, and the User’s Manual for the Electronic Case Filing System can be found at www.njb.uscourts.gov, the official website for the Bankruptcy Court) and, by all other parties-in-interest, on CD-ROM in Portable Document Format (PDF), and shall be served in accordance with the General Order and the Supplemental Commentary, so as to be received no later than seven (7) days before the hearing date set forth above.

PLEASE TAKE FURTHER NOTICE that copies of all documents filed in these chapter 11 cases may be obtained free of charge by visiting the website of Kroll Restructuring Administration, LLC at <https://restructuring.ra.kroll.com/bbby>. You may also obtain copies of any pleadings by visiting the Court’s website at <https://www.njb.uscourts.gov> in accordance with the procedures and fees set forth therein.

PLEASE TAKE FURTHER NOTICE that, unless responses are timely and properly filed and served, the Omnibus Objection shall be decided on the papers in accordance with D.N.J. LBR 9013-3(d), and the relief requested may be granted without further notice or hearing.

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Dated: September 15, 2023

/s/ Michael D. Sirota

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